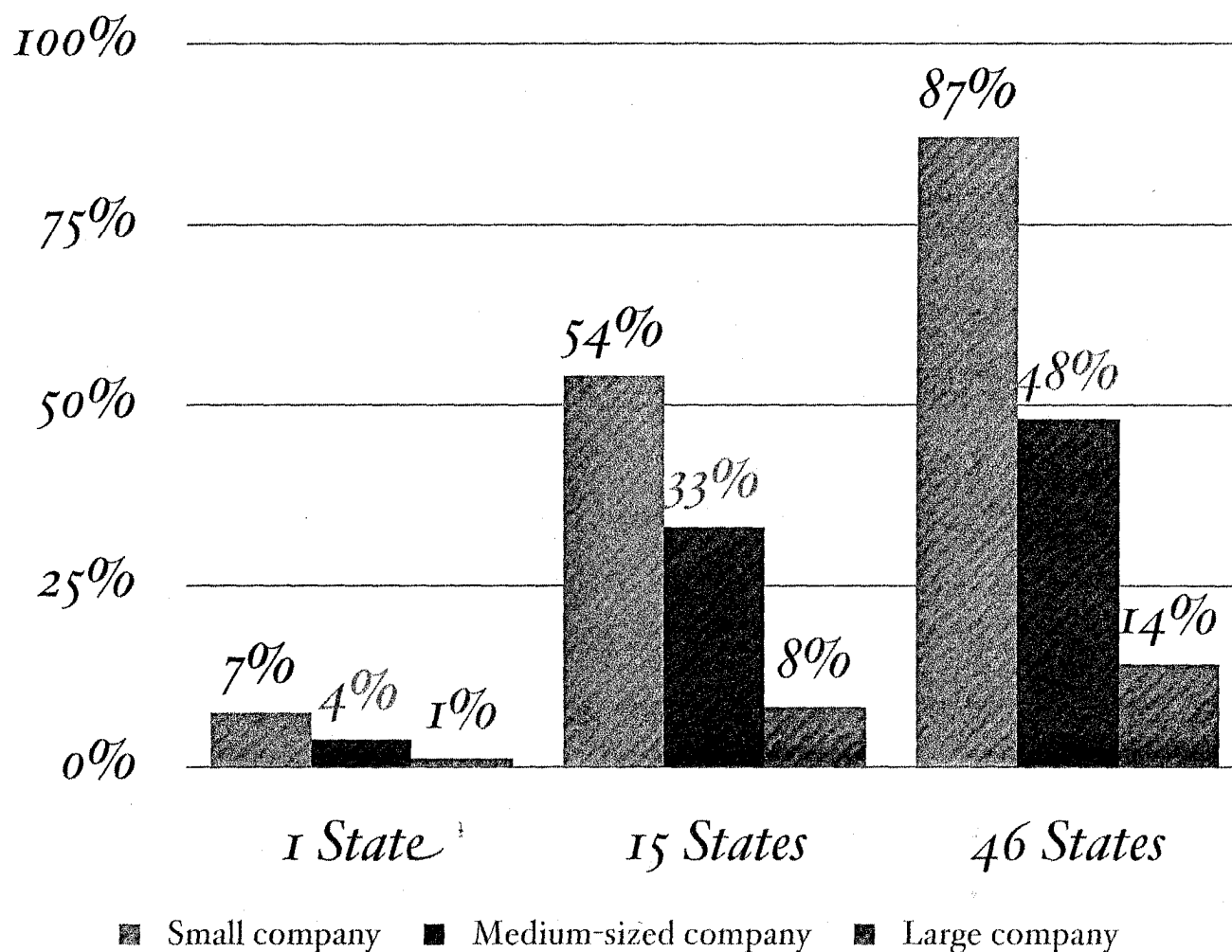


Compliance Costs as a Percent of Sales and Use Tax Collected



Source:

Report by Robert J. Cline and Thomas S. Neubig, Ernst & Young Economics Consulting and Quantitative Analysis, entitled "Masters of Complexity and Bearers of Great Burden: The Sales Tax System And Compliance Cost for Multistate Retailers" (see Figure 4) dated September 8, 1999